

entry shall be required, unless the original entry has not been liquidated and the consignee at the time of original importation and at the time of return is the same person.

[T.D. 73–175, 38 FR 17447, July 2, 1973, as amended by T.D. 79–221, 44 FR 46820, Aug. 9, 1979; T.D. 90–34, 55 FR 17597, Apr. 26, 1990; T.D. 97–82, 62 FR 51771, Oct. 3, 1997]

Subpart F—Invoices

§ 141.81 Invoice for each shipment.

A commercial invoice shall be presented for each shipment of merchandise at the time the entry summary is filed, subject to the conditions set forth in these regulations. Except in the case of installment shipments provided for in § 141.82, an invoice shall not represent more than one distinct shipment of merchandise by one consignor to one consignee by one vessel or conveyance.

[T.D. 73–175, 38 FR 17447, July 2, 1973, as amended by T.D. 78–53, 43 FR 6069, Feb. 13, 1978; T.D. 79–221, 44 FR 46820, Aug. 9, 1979; T.D. 85–39, 50 FR 9612, Mar. 11, 1985; T.D. 93–66, 58 FR 44130, Aug. 19, 1993]

§ 141.82 Invoice for installment shipments arriving within a period of 10 days.

(a) *One invoice sufficient.* Installments of a shipment covered by a single order or contract and shipped from one consignor to one consignee may be included in one invoice if the installments arrive at the port of entry by any means of transportation within a period of not to exceed 10 consecutive days.

(b) *Preparation of invoice.* The invoice shall be prepared in the manner provided for in this subpart and, when practicable, shall show the quantities, values, and other invoice data with respect to each installment, the date of shipment of each installment, and the car number or other identification of the importing conveyance in which it was shipped.

(c) *Pro forma invoice.* If the required invoice is not filed with the first entry of an installment series, a pro forma invoice shall be filed with each entry made before the required invoice is produced, and in accordance with § 141.91 a bond shall be given, or charge

against a continuous bond made, for the production of the required invoice. Liquidated damages will accrue in the case of each entry if more than 6 months expire without the production of an invoice for such entry.

(d) *Informal entry.* Any bona fide installment valued at not over \$2,000 (except for articles valued in excess of \$250 classified in Sections VII, VIII, XI, and XII; Chapter 94; and Chapter 99, Subchapters III and IV. Harmonized Tariff Schedule of the United States may be entered on an informal entry in accordance with subpart C of part 143 of this chapter, in which case such installment need not be considered in connection with invoice requirements for the balance of the series.

[T.D. 73–175, 38 FR 17447, July 2, 1973, as amended by T.D. 75–27, 40 FR 3449, Jan. 22, 1975; T.D. 78–53, 43 FR 6069, Feb. 13, 1978; T.D. 84–213, 49 FR 41184, Oct. 19, 1984; T.D. 85–123, 50 FR 29954, July 23, 1985; T.D. 89–1, 53 FR 51256, Dec. 21, 1988; T.D. 89–82, 54 FR 36026, Aug. 31, 1989; T.D. 93–66, 58 FR 44130, Aug. 19, 1993; T.D. 98–28, 63 FR 16417, Apr. 3, 1998]

§ 141.83 Type of invoice required.

(a)–(b) [Reserved]

(c) *Commercial invoice.* (1) A commercial invoice shall be filed for each shipment of merchandise not exempted by paragraph (d) of this section. The commercial invoice shall be prepared in the manner customary in the trade, contain the information required by §§ 141.86 through 141.89, and substantiate the statistical information required by § 141.61(e) to be given on the entry, entry summary, or withdrawal documentation.

(2) The port director may accept a copy of a required commercial invoice in place of the original. A copy, other than a photostatic or photographic copy, shall contain a declaration by the foreign seller, the shipper, or the importer that it is a true copy.

(d) *Commercial invoice not required.* A commercial invoice shall not be required in connection with the filing of the entry, entry summary, or withdrawal documentation for merchandise listed in this paragraph. The importer, however, shall present any invoice, memorandum invoice, or bill pertaining to the merchandise which may be in his possession or available to

him. If no invoice or bill is available, a pro forma (or substitute) invoice, as provided for in §141.85, shall be filed, and shall contain information adequate for the examination of merchandise and the determination of duties, and information and documentation which verify the information required for statistical purposes by §141.61(e). The merchandise subject to the foregoing requirements is as follows:

- (1) [Reserved]
- (2) Merchandise not intended for sale or any commercial use in its imported condition or any other form, and not brought in on commission for any person other than the importer.
- (3)-(4) [Reserved]
- (5) Merchandise returned to the United States after having been exported for repairs or alteration under subheadings 9802.00.40 and 9802.00.60, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).
- (6) Merchandise shipped abroad, not delivered to the consignee, and returned to the United States.
- (7) Merchandise exported from continuous Customs custody within 6 months after the date of entry.
- (8) Merchandise consigned to, or entered in the name of, any agency of the U.S. Government.
- (9) Merchandise for which an appraisement entry is accepted.
- (10) Merchandise entered temporarily into the Customs territory of the United States under bond or for permanent exhibition under bond.
- (11) Merchandise provided for in section 466, Tariff Act of 1930 (19 U.S.C. 1466), which pertain to certain equipment, repair parts, and supplies for vessels.
- (12) Merchandise imported as supplies, stores, and equipment of the importing carrier and subsequently made subject to entry pursuant to section 446, Tariff Act of 1930, as amended (19 U.S.C. 1446).
- (13) Ballast (not including cargo used for ballast) landed from a vessel and delivered for consumption.
- (14) Merchandise, whether privileged or nonprivileged, resulting from manipulation or manufacture in a foreign trade zone.

(15) Screenings contained in bulk importations of grain or seeds.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 78-53, 43 FR 6069, Feb. 13, 1978; T.D. 79-221, 44 FR 46820, Aug. 9, 1979; T.D. 82-224, 47 FR 53728, Nov. 29, 1982; T.D. 84-213, 49 FR 41184, Oct. 19, 1984; T.D. 85-39, 50 FR 9612, Mar. 11, 1985; T.D. 89-1, 53 FR 51256, Dec. 21, 1988; T.D. 93-66, 58 FR 44130, Aug. 19, 1993; T.D. 94-24, 59 FR 13200, Mar. 21, 1994; T.D. 97-82, 62 FR 51771, Oct. 3, 1997]

§ 141.84 Photocopies of invoice for separate entries of same shipment.

(a) *Entries at one port.* If by reason of accident or short shipment a portion of the quantity covered by one invoice fails to arrive, or if for any other reason only a portion of the quantity covered by one invoice is entered under one entry, a photocopy of the commercial invoice used in connection with the first entry, covering the quantity to be entered under another entry, may be used in connection with the subsequent entry of any portion of the merchandise not cleared under the first entry.

(b) *Entries from foreign-trade zone at one port.* A photocopy of the invoice filed with the first entry for consumption from a foreign-trade zone of a portion of the merchandise shown on the invoice will not be required for any subsequent entry for consumption from that zone at the same port of a portion of any merchandise covered by such invoice, if a pro forma invoice is filed and identifies the entry first made and the invoice then filed.

(c) *Entries at different ports.* When portions of a single shipment requiring a commercial invoice are entered at different ports, the importer may submit to the port director where the original invoice or latest photocopy of the original invoice is on file, two photocopies of the latest of such invoices to be certified as to merchandise previously received, and the official seal affixed thereto.

(d) *Pro forma invoice.* In a case in which a portion of the shipment is entered at the first port on a pro forma invoice, an entry at a subsequent port may be made by means of a new pro forma invoice which may cover only the merchandise then entered.

(e) *Photocopy to satisfy bond for invoice.* A properly certified photocopy of